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**From:**

**Sent:** Wednesday, October 30, 2013 8:28:37 AM

**To:**

**Cc:**

**Subject:** RE: Scans

The taxpayer's request is not an appropriate request under Rev. Proc. 2012-1. As I previously noted, the provision on closing agreements in the annual revenue procedure explaining how the Service provides advice to taxpayers on issues under the jurisdiction of the Associate Chief Counsel unambiguously provides that "a taxpayer may request a closing agreement with a letter ruling or in lieu of a letter ruling with a transaction that would be eligible for a letter ruling." Rev. Proc. 2012-1, sec. 2.02. The taxpayer in this case is requesting a closing agreement for years that have been closed and for which the returns were filed (or were required to be filed) well before the request for a closing agreement under Rev. Proc. 2012-1 was submitted. The Associate Chief Counsel does not have jurisdiction to issue a letter ruling in such cases. Accordingly, the taxpayer cannot receive a closing agreement under the revenue procedure. Of course, if the issue is under examination or the IRS chooses to open an examination, the appropriate IRS official may, if appropriate, agree to execute a closing agreement under the procedures governing the execution of closing agreements generally. Note: We have no information suggesting that the taxpayer's request for a closing agreement falls within one of the voluntary programs that the IRS has announced that allow for the appropriate IRS official and the taxpayer to otherwise agree on a closing agreement. If the taxpayer's request does fall within one of those programs, the procedures for executing a closing agreement under that program should be followed.